

ABSTRACT OF THE DISCLOSURE

A gate electrode conductive film is formed on the surface of a semiconductor substrate. First and second gate mask patterns made of a first insulating material are formed on the gate electrode conductive film on first and second sections. Sidewall spacers are formed on the sidewalls of the first and second gate mask patterns, the sidewall spacer being made of a second insulating material having an etching resistance different from the first insulating material. The second section is covered with a mask pattern and the sidewall spacer on the sidewall of the first gate mask pattern is removed. The gate electrode conductive film is etched to leave first and second gate electrodes on the first and second sections.